

E. Todd Sable (P54956)
Jordan M. Sickman
Honigman Miller Schwartz and Cohn LLP
Attorneys for Valeo Switches & Detection Systems, Inc
2290 First National Building
660 Woodward Ave.
Detroit, MI 48226
Telephone: (313) 465-7548
Facsimile: (313) 465-7549

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re)	Chapter 11 Case
)	
DELPHI CORPORATION, et al.)	No. 05-44481
)	
Debtors.)	(Jointly Administered)
)	

**NOTICE OF RESPONSE TO THE STATEMENT OF
RECLAMATION RE: CLAIM NO. 346 OF VALEO ELECTRICAL
SYSTEMS, INC., MOTORS AND ACTUATORS DIVISION**

Please be advised that pursuant to the Amended Final Reclamation Order (Docket No. 881) a of Response to the Statement of Reclamation Re: Claim No. 346 on behalf of Valeo Electrical Systems, Inc., Motors and Actuators Division was served, via Federal Express, on April 20, 2006 on Christina Cattell, Re: Delphi Reclamations, Mail Code # 483-400-216, 5725 Delphi Drive, Troy, Michigan 48098 and Skadden, Arps, Slate, Meagher & Flom LLP, Attn: Matthew J. Micheli, Re: Delphi Reclamations, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606.

Respectfully submitted,

HONIGMAN MILLER SCHWARTZ AND COHN LLP
Attorneys for Valeo Switches & Detection Systems, Inc.

Dated: April 25, 2006

By: /s/ E. Todd Sable
E. Todd Sable (P54956)
Jordan M. Sickman
2290 First National Building
660 Woodward Ave.
Detroit, MI 48226
Telephone: (313) 465-7548
Facsimile: (313) 465-7549
Email: tsable@honigman.com